

Internal Revenue Service

District
Director

Department of the Treasury

P.O. Box 1480, GPO Brooklyn, N.Y. 11202

Date: MAY 18 1966

Person to Contact:

Contact Telephone Number:

Refer Reply to:

CERTIFIED MAIL

Ladies and Gentlemen:

We have completed consideration of your application for recognition of exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

The information submitted indicates that you were incorporated on [REDACTED]. The purposes of your organization as stated in your Articles of Incorporation are: "to discover, preserve and disseminate information about the [REDACTED] family and its descendants."

According to your Application, 1023 the primary activities of your organization consists of an annual membership meeting, annual family reunions, issuing newsletters, and sponsoring tours to places of historical and family interest. Membership in your organization is limited to persons who are a direct descendant of anyone bearing the name of [REDACTED] and to the spouses of such persons.

Section 501(c)(3) of the Code provides for the exemption from Federal income tax of organizations organized and operated exclusively for charitable or educational purposes.

Section 1.501(c)(3)-1(d)(1)(ii) of the Income Tax Regulations provides that an organization is not organized or operated exclusively for exempt purposes unless it serves a public rather than a private interest.

Section 1.501(c)(3)-1(d)(3) of the regulations defines the term "educational" as including the instruction or training of the individual for the purpose of improving or developing his capabilities, or the instruction of the public on subjects useful to the individual and beneficial to the community.

Revenue Ruling 80-302, 1980 C.B. 182 holds that an organization that (1) limits its membership to descendants of a particular family, (2) compiles family genealogical research data for use by its members for reasons other than to conform to the religious precepts of the family's denomination, (3) presents the data to designated libraries, (4) publishes volumes of family history, and (5) promotes social activities among family members does not qualify for exemption under section 501(c)(3) of the Code.

Since your organization is formed primarily for members of a particular family who focus in on their own genealogy, these activities do not advance education to benefit the public interest within the meaning of section 1.501(c)(3)-1(d)(1)(ii) of the regulations. Any benefit to the general public is merely incidental to the private benefit accruing to family members. Therefore we have determined that you are not operated exclusively for charitable or educational purposes.

Accordingly we have determined that you are not organized and operated exclusively for section 501(c)(3), purposes and therefore you fail to qualify for exemption under that section.

Contributions made to you are not deductible by the donors as charitable contributions as defined in section 170(c) of the Code.

You are required to file a taxable return Form 1120 or 1041 with the District Director of Internal Revenue Service. Please send the return to the Internal Revenue Service, P.O. Box 1680, General Post Office, Brooklyn, NY 11202.

If you do not agree with this determination you may protest in accordance with the enclosed instructions within 30 days.

Protests submitted which do not contain all the documentation stated in the instructions will be returned for completions.

If we do not hear from you within that time this determination will be considered final and the appropriate State Officials will be notified.

(3)

If you do not protest this proposed determination in a timely manner, it will be considered by the Internal Revenue Service as a failure to exhaust available administrative remedies. Section 7428(b)(2) of the Internal Revenue Code provides in part that "A declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the Claims Court, or the district court of the United States for the District of Columbia determines that the organization involved has exhausted administrative remedies available to it within the Internal Revenue Service."

Very truly yours,

A solid black rectangular box used to redact the signature of the District Director.

District Director